

ID: CCA\_2012022311414856

Number: **201220031**

Release Date: 5/18/2012

Office:

UILC: 35.01-00

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**From:**

**Sent:** Thursday, February 23, 2012 11:41:53 AM

**To:**

**Cc:**

**Subject:** RE: "Retroactive" PBGC payments for the HCTC

If this is the only issue, I'd grant him the credit. (Some other possible issues include whether he in was at least age 55, whether he was not receiving Medicare or employer-subsidized coverage, and whether his health coverage was qualified health insurance.) The statute requires that he receive payments from the PBGC "for" a month, not "in" or "during" a month. A retroactive payment applied to a month is a payment "for" that month.